IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 12TH MARCH 2007 / 21ST PHALGUNA 1928

OP.No. 21832 of 2001(Y)

PETITIONER:

DR.K.S.CHANDRAN,
WESTERN SCAN CENTRE,
R.C.M.HOSPITAL COMPLEX,
TRIPUNITHURA – 682 301.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.R.MURALEEDHARAN

RESPONDENTS:
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1. **INTELLIGENCE OFFICER,**
INVESTIGATION BRANCH,
DEPT. OF COMMERCIAL TAXES,
PALARIVATTOM, COCHIN – 682 025.

2. **STATE OF KERALA,**
REP. BY ITS CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SR.GOVERNMENT PLEADER SRI. MOHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 12/03/2007 ALONG WITH O.P.NO.38590 OF 2001 AND CONNECTED CASES, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

O.P.NO.21832/2001 Y

ORDER ON C.M.P.NO.35532/2001 IN O.P.21832/2001 Y

DISMISSED

12/03/2007 **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1: **COPY OF THE INVOICE NO.20004164 DTD. 26/09/2000 ISSUED BY WIPRO GE MEDICAL SYSTEMS, BANGALORE.**

EXT.P2: **COPY OF NOTICE DTD. 02/07/2001 ISSUED BY THE 1ST RESPONDENT.**

EXT.P3: **COPY OF NOTIFICATION S.R.O.NO.1210/94 ISSUED BY THE 2ND RESPONDENT.**

EXT.P4; **COPY OF THE ORDER OF THIS HON'BLE COURT IN C.M.P.NO. 57635/2000 IN O.P.NO.33723/2000 DTD. 11/06/2001.**

/TRUE COPY/

KSS

K.BALAKRISHNAN NAIR, J.

O.P. NOS. 21832, 28436, 34240,
34744 & 38590/2001 AND
W.P.(C) NOS. 29535 & 37091/2003

JUDGMENT

The petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim orders of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in O.P.No.434/96 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority,

claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law as expeditiously as possible.

12th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/